

On March 20, 2014, Governor Snyder signed Senate Bill 4810, enacting Public Act 40 of 2014, which amended Section 211.7cc(5) of the General Property Tax Act, Public Act 206 of 1893. The amendment to the General Property Tax Act eliminated the requirement that a home not be for sale, in order for the owner to continue to claim the principal residence exemption (PRE) while living in a nursing home or assisted living facility. The amendment is retroactive and effective for taxes levied after December 31, 2012.

Therefore, as of December 31, 2012, a person who previously occupied property as his or her principal residence but now resides in a nursing home or assisted living facility may retain an exemption on that property if the owner manifests an intent to return to that property by satisfying all of the following conditions:

- (a) The owner continues to own that property while residing in the nursing home or assisted living facility.
- (b) The owner has not established a new principal residence.
- (c) The owner maintains or provides for the maintenance of that property while residing in the nursing home or assisted living facility.
- (d) That property is not occupied, is not leased, and is not used for any business or commercial purpose.